(Ireland.)

REPORT

FROM

COMMITTEE

ON

ACCOUNTS AND PAPERS

RELATING TO THE

Public Income *and* Expenditure

OF

IRELAND.

Ordered, by The House of Commons, *to be printed,*
14 *June* 1811.

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REPORT.

THE COMMITTEE to whom the several Accounts and Papers, presented to The House in the present Session of Parliament, relating to the PUBLIC INCOME and EXPENDITURE of IRELAND, were referred; and who were directed to enquire, and report to the House, what has been, during the laſt twenty years ended the 5th of January 1811, the Increase and Redemption of the PUBLIC FUNDED DEBT of IRELAND, and what was the ſtate and amount thereof on the said day; what has been the progress of the PERMANENT REVENUE of IRELAND, during the same period, and what may be the expected future annual Produce of the TAXES now exiſting in that Country; what has been the total EXPENDITURE of IRELAND in each year of the same period, diſtinguishing the amount expended on account of the joint Expenditure of *Great Britain* and *Ireland*, or which may appear to be ſtill due on that account; and what was the amount of the UNFUNDED DEBT and DEMANDS outſtanding and unprovided for, in IRELAND, on the 5th of January 1811:—And likewise to take into their consideration, the Accounts relating to the TRADE and NAVIGATION of IRELAND during the same period, and report the same to The House, together with their observations upon the whole of the matters referred to them; and who were empowered to report their Proceedings from time to time;——

HAVE, so far as the time has allowed, taken into their consideration the several Subjects referred to them by The House; and have called for various Papers and Documents relating thereto; and propose, in their Report, nearly to follow the Arrangement pointed out by The House, in the order of their appointment;—viz.

1.—FUNDED DEBT;
2.—UNFUNDED DEBT;
3.—PERMANENT REVENUE;
4.—EXPECTED PRODUCE of TAXES;
5.—EXPENDITURE.
6.—TRADE AND NAVIGATION.

Your Committee have to regret, that from the length of time required for making out the Accounts, they thought it necessary to call for, and many of which have not yet been furnished, they are under the necessity of laying their Report before The House in a very imperfect state, with respect to several of the matters referred to them: they however hope, that the Documents they have collected, or ordered to be prepared, will be found serviceable, in case The House should resume the consideration of this important subject in another Session; the expediency of doing which, at the earliest period, they beg leave to submit to its wisdom; and that even the summary view, which they are now able to present to The House, will not be found useless, as collecting, in a more concise and clearer form, information, which is scattered through a variety of detached Documents prepared at different periods.

All the Accounts are stated in *Irish* Currency, unless otherwise expressed.

FUNDED

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—FUNDED DEBT.—

First,—AS to the Amount of the FUNDED DEBT of IRELAND, at the time of the Union, and the progress thereof from that time, and the present state thereof,—

That, at the time of the Union, the Funded Debt of Ireland consisted of £. 30,109,056. Capital Stock, bearing an Interest of £. 1,158,371.; together with Annuities to the amount of £. 129,018. [viz. for long Terms, of £. 10,201.; for Lives, of £. 48,900.; and for short Terms, of £ 69,917.] making together a total Charge, for Interest and Annuities, on 1st January 1801, of £. 1,287,390.

That, at the same period, the Sinking Fund consisted of the annual sum of £. 100,000.

Vide following Account, and Appendix (A. 1. & 2.)

FUNDED DEBT OF - - -

YEARS ended		FUNDED DEBT. Total CAPITAL.	FUNDED DEBT. Redeemed CAPITAL.	FUNDED DEBT. Unredeemed CAPITAL.	INTEREST and ANNUITIES. INTEREST on Total Capital	INTEREST and ANNUITIES. ANNUITIES Unexpired for Lives or Terms of Years.	INTEREST and ANNUITIES. TOTAL.
		£.	£.	£.	£.	£.	£.
25th March.	1792 - -	1,718,240	- - -	- - -	63,138	51,150	114,288
	1793 - -	1,760,740	- - -	- - -	64,838	51,150	115,988
	1794 - -	2,134,140	- - -	- - -	83,274	51,150	134,424
	1795 - -	3,185,990	- - -	- - -	135,645	61,446	197,091
	1796 - -	4,841,856	- - -	- - -	217,796	79,505	297,301
	1797 - -	5,825,056	- - -	- - -	266,774	102,942	369,716
	1798 - -	10,128,906	80,025	10,048,881	427,840	123,692	551,532
	1799 - -	16,508,790	345,188	16,163,601	660,141	129,018	789,160
	1800 - -	24,207,290	636,789	23,570,500	931,317	129,018	1,060,336
From 25th March 1800 to 1st January 1801	- -	30,109,056	1,031,068	29,077,987	1,158,371	129,018	1,287,390
5th January.	1802 - -	34,911,838	1,564,637	33,347,202	1,303,303	129,018	1,432,322
	1803 - -	39,541,258	2,131,793	37,409,465	1,446,511	129,018	1,575,530
	1804 - -	43,019,325	2,876,176	40,143,149	1,551,077	135,970	1,687,047
	1805 - -	53,296,356	3,762,904	49,533,452	1,887,479	135,970	2,023,449
	1806 - -	58,344,690	4,839,955	53,504,734	2,046,729	217,220	2,263,949
	1807 - -	64,721,356	6,101,416	58,619,940	2,251,929	217,220	2,469,149
	1808 - -	70,647,783	7,506,957	63,140,826	2,439,370	217,220	2,656,590
	1809 - -	76,110,856	8,978,829	67,132,027	2,665,331	217,220	2,882,551
	1810 - -	81,510,856	10,579,315	70,931,541	2,854,331	221,278	3,075,609
	1811 - -	89,728,992	12,346,083	77,382,908	3,100,999	187,782	3,288,781

Vide Annual Accounts of Funded Debt, and Accounts printed 2 April 1800.

Your Committee cannot leave this part of the subject referred to them, without calling the attention of The House to a very important consideration. It is provided, by the 7th Article of Union, "that if, at any future day, the "separate Debt of each country respectively shall have been liquidated, or if "the values of their respective Debts (estimated according to the interest and "annuities attending the same, and of the Sinking Fund applicable to the "reduction thereof, and to the period within which the whole Capital of such "Debt shall appear to be redeemable by such Sinking Fund) shall be to each "other in the same proportion with the respective contributions of each country "respectively; or if the amount by which the value of the larger of such "Debts

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£. 100,000. appropriated by Act of Parliament in 1797;—of £. 211,707. being £. 1. per cent. on the Stock created in consequence of all subsequent loans;—of £. 2,250. expired Annuities;—and of £. 41,250. being the amount of interest on Stock redeemed and standing in the names of the Commissioners for the reduction of the National Debt;—making together, on the 1st January 1801, a Sinking Fund of £. 355,207.

The progress of the Debt of Ireland, and the Redemption thereof, will appear from the following STATEMENT; which shews, the amount of the Capital and Interest of unredeemed Debt, at the beginning of each year since the Union; and also, the progress of the Sinking Fund, with its proportion, in each year, to the unredeemed Debt.

IRELAND—(IRISH CURRENCY.)

Vide following Account, and Appendix (A. 1. & 2.)

INTEREST on Unredeemed CAPITAL, exclusive of Annuities.	SINKING FUND. Annual CHARGE per Act 37 G. III. c. 27 and one per cent. on Capitals created since.	SINKING FUND. ANNUITIES fallen in.	SINKING FUND. INTEREST on STOCK Redeemed.	SINKING FUND. TOTAL.	Total CHARGE of DEBT, exclusive of Management.	Proportion of SINKING FUND to Unredeemed CAPITAL.
£.	£.	£.	£.	£.	£.	£.
63,138	- - -	- - -	- - -	- - -	114,288	—
64,838	- - -	- - -	- - -	- - -	115,988	—
83,274	- - -	- - -	- - -	- - -	134,424	—
135,645	- - -	- - -	- - -	- - -	197,091	—
217,796	- - -	- - -	- - -	- - -	297,301	—
266,774	- - -	- - -	- - -	- - -	369,716	—
424,173	111,350	2,250	3,666	117,266	665,133	85 . 7
645,307	175,816	2,250	14,833	192,899	967,226	83 . 7
904,724	252,691	2,250	26,592	281,533	1,315,277	83 . 7
1,117,120	311,707	2,250	41,250	355,207	1,601,348	81 . 8
1,242,110	359,306	2,250	61,192	422,748	1,793,879	78 . 8
1,364,563	405,600	2,250	81,948	489,798	1,983,381	76 . 3
1,442,141	440,947	2,250	108,935	552,132	2,130,245	72 . 7
1,746,762	548,717	2,250	140,716	686,683	2,569,415	72 . 1
1,868,168	600,981	2,250	178,561	781,792	2,867,180	68 . 4
2,032,553	664,748	2,250	219,374	886,372	3,136,148	66 . 1
2,175,717	723,482	2,250	263,652	989,384	3,382,324	65 . 8
2,355,317	778,113	2,250	310,013	1,090,376	3,662,914	61 . 5
2,493,790	832,861	12,546	360,539	1,205,946	3,921,017	58 . 8
2,684,101	914,980	46,042	416,896	1,377,918	4,249,804	56 . 1

"Debts shall vary from such proportion shall not exceed an hundredth part "of the said value; and if it shall appear to the Parliament of the United "Kingdom, that the respective circumstances of the two countries will "thenceforth admit of their contributing indiscriminately, by equal Taxes "imposed on the same articles in each, to the future Expenditure of the "United Kingdom, it shall be competent to the Parliament of the United "Kingdom to declare that all future expense thenceforth to be incurred, "together with the interest and charges of all joint Debts contracted pre-"vious to such declaration, shall be so defrayed indiscriminately by equal "Taxes imposed on the same articles in each country; and thenceforth from

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" time to time as circumftances may require, to impose and apply such Taxes " accordingly, subject only to such particular exemptions or abatements in " Ireland and in that part of Great Britain called Scotland, as circumftances " may appear from time to time to demand; that from the period of such de- " claration it fhall no longer be necessary to regulate the contribution of the " two countries towards the future Expenditure of the United Kingdom, ac- " cording to any specific proportion, or according to any of the rules herein- " before prescribed; provided nevertheless that the intereft or charges which " may remain on account of any part of the separate Debt with which either " country fhall be chargeable, and which fhall not be liquidated or consoli- " dated proportionably as above, fhall, until extinguifhed, continue to be de- " frayed by separate Taxes in each country."

It is obvious, even upon a slight examination of the official Accounts of Great Britain and Ireland, that the Increase of the Debt of Ireland, since the Union, has been so much more rapid than that of Great Britain, that the value of the one muft now bear to that of the other, a proportion much more nearly approaching to that of 2 to 15, determined by the Act of Union as authorizing the Parliament of the United Kingdom to declare, " that all future expense " thenceforth to be incurred, together with the intereft and charges of all " joint Debts contracted previous to such declaration, fhall be defrayed indis- " criminately by equal Taxes imposed on the same articles in each country, and " thenceforth from time to time, as circumftances may require, to impose and " apply such Taxes accordingly, subject only to such particular exemptions or " abatements in Ireland, and in that part of Great Britain called Scotland, as " circumftances may appear from time to time to demand," than it did when the Union took place; and in fact it will appear, that their respective values are now nearly arrived at such a proportion.

Your Committee do not think themselves called upon, by the Order of the House, to offer an opinion as to the mode by which, under the above recited Clause, the values of the respective Debts are to be determined, or as to the proceedings which it might become their wisdom to adopt, when it may be their opinion, that the respective Debts of the two countries are arrived within the limits ftated by the Act of Union, which comprize an extent of proportion between that of 2 to 14,85 and 2 to 15,15. They have however caused CALCULATIONS to be made of the proportions of such values, according to the different senses which the words of the Act appear to them capable of bearing, with a view of bringing the subject under the notice of The House.

Appendix, (B. 1.) 1st. If the actual value of the respective Debts in the market on or about the 1st of June 1811, according to the current prices of the several Stocks, be taken as the criterion, the proportion will be as 2 to 14,8.

2dly. If the aggregate amount of the total annual charge of each country, in respect of Debt and Sinking Fund, be valued as an annuity according to the length of the period of its continuance, on the supposition of its redemption at equal rates of intereft in each country, the proportions will, at the several rates of 5, 4, and 3 per cent. be respectively as follows;

Appendix, (B. 2.) At 5 per cent. as 2 to 14,8.
(B. 3.) At 4 per cent. as 2 to 15.
(B. 4) At 3 per cent. as 2 to 15,3.

and with the addition of Stock created in the present Session, deducting what may be redeemed by the Sinking Fund within the year, the proportions may be eftimated to ftand on the 1st of February 1812, as follows;

Appendix, (B. 5.) At 5 per cent. as 2 to 13,8.
(B. 6.) At 4 per cent. as 2 to 13,8.
B. 7.) At 3 per cent. as 2 to 14.

3dly. If

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3rdly. If the respective Debts are valued according to the amount of the sums which will be actually paid from year to year until the period of their redemption, and supposing the 3-per-cents. to be redeemed at 80. per cent. the 4-per-cents. at 90. and the 5-per-cents. at par, the proportions will be as 2 to 14,7. Appendix, (B. 8.)

The House cannot fail to observe, that the value of the respective Debts, estimated in all the different ways above stated, varies very little from the proportion settled in the Act of Union of 2 to 15, and in several cases falls within the limits of the latitude allowed; viz. between the proportions of 2 to 14,85 and 2 to 15,15. And it is the more important that the attention of The House should be drawn to this circumstance, as the words of the Act of Union may be thought capable of an interpretation, by which, if Parliament should not think fit to carry into effect, the consolidation of the Debts, and Expenditure of the two countries, at the period when such Debts shall have arrived at the proportion stated, it might be precluded from afterwards doing so, until such proportion shall be restored.

—UNFUNDED DEBT.—

Secondly,—AS to the Amount of the UNFUNDED DEBT of IRELAND.

That, at the time of the Union, it appears to have stood as follows; *Vide* Appendix, (C.) and Annual Accounts of Unfunded Debt.

Loan Debentures, Outstanding and Unclaimed -	£. 2,685
Exchequer Bills, - - D° - - D° - -	4,308
Lottery Prizes, - - D° - - D° - -	27,833
Making -	£. 34,826;

—for which provision has been made by several Acts of Parliament.

And there remained due and unprovided for on the said day, Exchequer Bills amounting to £. 1,841,600. the Interest whereof amounted to £. 94,683.; also Lottery Prizes, amounting to £. 300,000.

And on the 5th January 1811, to have been as follows; Appendix, (C.)

Loan Debentures, Outstanding and Unclaimed -	£. 2,225
Exchequer Bills, - - D° - - D° - -	358
Lottery Prizes, - - D° - - D° - -	26,064
Making -	£. 28,647;

—for which provision has been made by several Acts of Parliament.

And there remained due and unprovided for on the said day, Exchequer Bills at £. 5. per cent. amounting to £. 114,062. (issued as a Premium, and attached to a Loan of £. 1,250,000. by 49 Geo. III. cap. 78.) payable 25 March 1813, the Interest whereof amounts to £. 5,703. per annum.

To which may be added whatever sum may appear to have been due from Ireland to Great Britain on the adjustment of the Account of joint Contribution to that day, which amounted, so far as your Committee have been able to ascertain, to about £. 1,467,929. British sterling, being Irish currency, £. 1,590,256. *Vide* infra, Report, p. 14.

PERMANENT

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—PERMANENT REVENUE.—

Thirdly;—THE Produce of the ORDINARY REVENUES of IRELAND, in each year, appears to have been as follows;

IRISH CURRENCY*.

Year.	Gross Produce.	Drawbacks, Repayments, &c.	Management.	Payments from Net Produce: For National Objects.	Payments from Net Produce: Into the Exchequer.
Year ending	£.	£.	£.	£.	£.
25 March 1800	3,445,718.	271,016.	350,410.	59,329.	2,805,536.
¾ to 5 Jan. 1801	2,302,931.	218,729	277,424.	41,551.	1,832,968.
Y^r to 5 Jan. 1802	3,020,037.	301,615.	380,529.	52,874.	2,393,009.
- - - 1803	4,220,125.	383,213.	411,045.	36,511.	3,314,293.
- - - 1804	3,715,710.	298,768.	440,661.	88,491.	2,789,170.
- - - 1805	4,122,711.	366,031.	449,094.	73,207.	3,267,691.
- - - 1806	4,193,915.	267,069.	451,468.	93,814	3,364,136.
- - - 1807	4,663,397.	235,268.	455,658.	121,761.	3,846,881.
- - - 1808	5,551,669.	283,463.	528,663.	204,171.	4,417,990.
- - - 1809	5,549,191.	255,486.	646,692.	238,534.	4,571,405.
- - - 1810	5,416,715.	211,512.	788,310.	168,113.	4,280,603.
- - - 1811	5,130,610.	504,470.	877,507.	186,314.	3,614,135.

The progress of the principal branches of which this Revenue consisted, will appear from the following Statement:

CUSTOMS AND EXCISE.*

Year.	Gross Produce. Customs.	Gross Produce. Excise.	Drawbacks, Repayments, &c.	Management.	Payments from Net Produce: For National Objects.	Payments from Net Produce: Into the Exchequer.
Year ending	£.	£.	£.	£.	£.	£.
25 March 1800	1,742,546.	1,406,065.	265,456.	274,360.	59,329.	2,600,533.
¾ to 5 Jan. 1801	1,303,405.	751,794	205,771.	223,125.	41,551.	1,663,835.
Y^r to 5 Jan. 1802	1,820,265.	838,025.	282,886.	303,845.	52,874.	2,129,304.
- - - 1803	2,041,613.	1,805,105.	363,255.	336,424.	36,512.	3,031,040.
- - - 1804	1,626,794.	1,716,412.	279,451.	354,585.	88,491.	2,534,087.
- - - 1805	1,883,722	1,681,610.	343,006.	358,054.	73,207.	2,838,242.
- - - 1806	1,989,684	1,514,211.	239,707.	350,476.	93,814.	2,807,219.
- - - 1807	1,920,359	1,980,623.	194,646.	351,654.	121,761.	3,234,936.
- - - 1808	2,452,765.	2,306,455.	Cust^s 181,778. Excise 67,980.	289,121. 185,539.	25,940. 178,231.	1,976,961. 1,765,466.
- - - 1809	2,583,328.	2,089,662	Cust^s 138,707. Excise 75,668.	270,074. 241,378.	23,671. 214,863.	2,200,268. 1,689,455.
- - - 1810	3,011,798.	1,485,876.	Cust^s 123,030. Excise 32,197.	302,952. 255,229.	44,881. 123,231.	2,471,743. 1,099,461.
- - - 1811	2,206,301.	1,976,998.	Cust^s 268,889. Excise 194,113.	445,076. 278,432.	41,835. 144,478.	1,513,462. 1,371,808.

* *Vide* Annual Accounts of Public Income of Ireland.

STAMPS.

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STAMPS*.

Year	Gross Produce.	Repayments.	Management.	Exchequer.
	£.	£.	£.	£.
Years ending 25 March 1800	169,555.	5,559.	16,834.	143,273.
¼ to 5 Jan 1801	141,165.	4,004.	14,596.	109,886.
Year to 5 Jany 1802	211,432.	5,120.	19,801.	187,544.
1803	211,427.	5,884.	22,684.	183,116.
1804	216,443.	5,768.	22,152.	182,547.
1805	394,537.	7,272.	27,344.	342,903.
1806	501,943.	9,582.	25,119.	456,535.
1807	572,127.	21,281.	32,336.	516,941.
1808	594,154.	16,226.	30,279.	564,624.
1809	660,387.	23,249.	53,726.	577,480.
1810	703,593.	39,563.	46,784.	617,151.
1811	716,740.	24,775.	53,050.	609,826.

POST OFFICE*.

Year	Gross Produce.	Repayments.	Management	Exchequer.
	£.	£.	£.	£.
Years ending 25 March 1800	84,040	—	59,216.	18,218.
¼ to 5 Jan. 1801	66,032.	8,953.	39,703.	13,711.
Year to 5 Jany 1802	102,293.	13,607.	56,882.	28,141.
1803	102,518.	14,073.	51,935.	40,676.
1804	108,844.	13,548.	63,923.	25,318.
1805	118,429.	15,752.	63,696.	42,135.
1806	146,682.	17,779.	75,872.	58,988.
1807	149,857.	19,278.	71,662.	54,574.
1808	158,749.	17,447.	73,723.	71,392.
1809	180,510.	17,859.	81,512.	68,900.
1810	180,670.	16,721.	93,343.	57,470.
1811	195,531.	16,692.	100,947.	84,000.

* *Vide* Annual Accounts of Public Income of Ireland.

The Accounts which your Committee have yet been able to procure, of the period antecedent to the 25th of March 1799, do not enable them to state the progress of the Revenue with equal detail; in order, nevertheless, to comply with the directions of The House so far as has been in their power, they beg leave to subjoin the following Abstract of the Net Receipts of the Revenue, from the 25th of March 1790 to the 25th of March 1799.

Vide Annual Abstract of Receipts and Issues of the Treasury of Ireland, laid before the Parliament of Ireland, and printed in the Journals of the House of Commons.

Year.	Ordinary Revenue including Casualties.	Stamps.	Postage.	Loan Duties.	Total Payments into the Exchequer.
	£.	£.	£.	£.	£.
Years ending 25 March 1791	970,509.	48,469.	10,256.	155,449.	1,184,684.
1792	903,765.	50,076.	15,480.	203,008.	1,172,332.
1793	850,647.	46,903.	13,823.	196,565.	1,107,940.
1794	827,563.	52,308.	11,907.	175,225.	1,067,004.
1795	1,022,652.	67,999.	13,982.	251,391.	1,356,025.
1796	1,028,696.	62,081.	13,624.	272,577	1,376,980.
1797	1,109,633.	88,021.	18,529	311,442.	1,527,628.
1798	1,047,618.	80,352.	23,427.	494,426.	1,645,714.
1799	695,506.	76,764.	23,918.	1,065,469.	1,861,657.

As no Account has hitherto been kept in Ireland, similar to that annually laid before Parliament on the part of Great Britain, under the authority of the Act 26 G. III. c. 13. § 73. of "all additions which have been made to the

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" annual charge of the public Debt, and of the produce of any Duties which " have been imposed for the purpose of defraying the Charge thereof;" and as the Accounts which your Committee have directed to be prepared, relating to this subject, are not yet complete; they cannot have the satisfaction of presenting to The House a distinct view of the provision which has in each year been made for meeting the increased charge of the Irish Debt. In order, however, to afford The House some means of forming a judgment on this important subject, they have prepared a STATEMENT, shewing the amount of the Net Ordinary Revenue of Ireland in each year, compared with the charge of the public Funded Debt in the year preceding, with the increase and diminution of each; and have inserted in the Appendix, Accounts of the Variations which have taken place in the Customs, Excise, and Post Office of Ireland, since the Union, with the estimated effect thereof.

Appendix, (D. 1. 2. & 3.)

A similar Account cannot be prepared in the Stamp Office with any degree of accuracy, on account of the practice of using Stamps of the same denominations indiscriminately for a great variety of articles.

Year.	Total Net Ordinary Revenue paid into the Exchequer.	Total Charge of Funded Debt in the preceding Year.	REVENUE. Increase.	REVENUE. Diminution.	DEBT. Increase.	DEBT. Diminution.
	£.	£.	£.	£.	£.	£.
Years ending 25 March 1791	1,184,684.	—	—	—	—	—
1792	1,172,332.	115,004.	—	12,352.	—	—
1793	1,107,940.	115,004.	—	64,392.	—	—
1794	1,067,004.	116,704.	—	40,936.	1,700.	—
1795	1,356,025.	135,486.	289,021.	—	18,782.	—
1796	1,376,980.	198,836.	20,955.	—	63,350.	—
1797	1,527,628.	299,352.	150,648.	—	100,516.	—
1798	1,645,714.	373,162.	118,086.	—	73,810.	—
1799	1,861,657.	670,937.	215,943.	—	297,775.	—
1800	2,815,307.	975,518.	953,650.	—	304,581.	—
3 Quarters, to 1 Jan. 1801	1,849,170.	1,325,086.	in year and 3 quarr	405,547.	635,880.	—
5 Jan. 1802	2,409,760.	1,611,398.				
1803	3,318,460.	1,806,483.	908,700.	—	195,085.	—
1804	2,793,420.	1,997,451.	—	525,040.	190,968.	—
1805	3,267,691.	2,147,050.	474,271.	—	149,599.	—
1806	3,364,136.	2,590,554.	96,445.	—	443,504.	—
1807	3,846,881.	2,891,827.	482,745.	—	301,273.	—
1808	4,417,990.	3,166,274.	571,109.	—	274,447.	—
1809	4,571,405.	3,414,110.	153,415.	—	247,836.	—
1810	4,280,603.	3,663,321.	—	290,802.	240,211.	—
1811	3,606,221.	3,942,351.	—	674,382.	279,030.	—

Vide Accounts, as before.

It must however be observed, that such an Account affords a very loose and uncertain mode of judging of the sufficiency of the provision made in each year successively to meet the charge of the Debt incurred, as the general produce of the Revenue will vary from year to year, from the effects of plentiful or unproductive seasons, or from the fluctuations incident to trade (in time of war especially) in a greater degree than can be counteracted by the immediate produce of the new Duties which may be imposed.

But it is obvious that in the two last years, and especially in the last, the Irish Revenue has not only not increased in proportion to the augmented charge of the

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the public Debt, but has fallen considerably ſhort of its former amount; and from the Accounts already ſtated, it will appear that this deficiency has occurred in the departments of Cuſtoms and Excise. Appendix, (D. 4.)

With a view of furniſhing The House with the means of forming a judgment of the causes from which it has arisen, your Committee conceive it may be useful to ſtate separately the produce of a few of the moſt considerable articles in each of those departments of Revenue for the four laſt years. The articles they have selected are in the Cuſtoms, Spirits, Sugar, Tea, Tobacco and Wine, and in the Excise, Malt, Spirits and Tobacco; viz. Appendix, (D. 5 & 6.) (G. 3.) (D. 7.)

CUSTOMS:——Gross Produce.

	Year ending 5 January 1808	Year ending 5 January 1809.	Year ending 5 January 1810.	Year ending 5 January 1811.
	£.	£.	£.	£.
SPIRITS - - -	155,754	288,466	718,520	205,466
SUGAR - - - -	576,827	642,419	603,903	450,785
TEA - - - -	518,165	563,698	500,946	472,009
TOBACCO - - -	131,655	161,048	175,598	169,487
WINE - - - -	454,442	336,060	365,274	309,005 *
£.	1,836,843	1,991,691	2,364,241	1,606,752

* *Note.*—Exclusive of the sum of £ 39,958. charged on account of the new Duty on the Stock in hand.

EXCISE:——Gross Produce.

MALT - - - -	327,470	358,593	408,406	348,200
SPIRITS - - -	1,236,244	903,570	230,159	685,476
TOBACCO - - -	210,046	276,588	313,286	311,727
£.	1,773,760	1,538,761	951,851	1,345,403
TOTAL of Cuſtoms and Excise on the above Articles - - -	3,610,603	3,530,452	3,316,092	2,952,155

Your Committee have not had sufficient means of forming a judgment on the causes of this deficiency; but they think the following considerations, resulting out of the Accounts above ſtated, or of the Evidence taken before them, deserving of the attention of The House.

Firſt, That the commercial embarrassments which affected Ireland, in common with Great Britain, during a considerable part of the laſt year, may have occasioned a diminiſhed importation of the leading articles; as the Iriſh merchants may have been apprehensive of increasing their difficulties by making freſh purchases while the consumption could be supplied from the Stock already on hand. It is also ſtated, that the prevalence of weſterly winds during the laſt quarter of 1810, materially impeded the arrival of importations, which have taken place since the commencement of the present year. This may account for the deficiency of the Cuſtoms in the year ending the 5th of January 1811, *Vide* Evidence of Mr. Hautenville, page 20.

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1811, compared with the preceding years; for it is to be observed, that their produce in the year ending 5 January 1810, was swelled by an unusual importation of Rum during the prohibition of the Corn diſtillery, which occasioned an increase of about £. 450,000. above the produce of the same article on an average of the two preceding years. Deducting that increase, the gross produce of the Cuſtoms in the year ending 5 January 1810, will not be found to differ materially from that of the preceding years.

A second circumſtance particularly deserving notice is, the failure of the Excise on Spirits. It does not appear that the great reduction of duty which took place in 1810, has been attended with the expected effect of increasing the quantity brought into charge, and producing a more exact collection of the tax.

Your Committee desire not to be underſtood, in pointing out the effect of this measure on the Revenue, as intimating any opinion on its propriety. They are sensible of the great difficulty of the subject, as well as of its importance not only to the Revenue, but to the prosperity of Ireland in various other respects; and they have not had either the leisure or the information necessary for entering into an inveſtigation of it.

The same reason makes them equally desirous of avoiding to offer any opinion on another subject, which they are also bound to notice, as having contributed to the deficiency of the Net Revenue, viz. the increase in the charges of collection and management, which in the Cuſtoms and Excise Departments amounted in the year ending 5 January 1808, to £. 424,660. in 1809 to £. 511,452. in 1810 to £. 648,181. and in 1811 to £. 723,508. This increase has been deemed necessary on account of the abolition of fees in the Cuſtom department, and the very low allowances of the inferior Officers of Excise, who are supposed in many inſtances to have been driven by their necessities to corrupt practices. Your Committee have not thought it necessary to enter at present into an examination of the propriety of measures which have already received the sanction of Parliament, and they have no means of judging of the propriety of any of the augmentations which have lately taken place; they muſt however observe, that in any department in which corrupt practices have become in any degree habitual, a moſt vigilant superintendence will be necessary to prevent their recurrence, although the excuse of necessity may be taken away by the moſt liberal allowances.

—FUTURE PRODUCE OF TAXES—

Fourthly;—AS to the future PRODUCE of TAXES, the same causes which have prevented your Committee from entering minutely into the present ſtate of the Revenue, have precluded them from attempting to form any judgment of its future produce, and any observations they could make on that subject muſt be extremely vague and unsatisfactory. The Reports of the Commissioners of Inquiry contain many suggeſtions for the improvement of the collection of the exiſting Taxes; and your Committee have been informed that many of their ideas have been carried into effect by the Government of Ireland, the particulars of which they have annexed in the Appendix.

Vide Appendix (E.)

EXPENDITURE.

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—EXPENDITURE.—

Fifthly.—Your Committee have employed a considerable portion of their time and attention in the inveſtigation of the EXPENDITURE of the United Kingdom, with a view to the settlement of the Account of proportionate Contribution between the two countries.

They have not yet the means of ſtating an Account with so much exactness as to serve as the foundation of a definitive settlement between Great Britain and Ireland, as the Accounts which they have directed to be made up in Ireland are not yet completed. While they have been in preparation, your Committee have thought they could not be more usefully employed during several of their sittings, than in discussing and settling, subject to the final judgment of Parliament, the principles by which the Account ought to be regulated, with respect to certain articles as to which the sense of the Act of Union appeared to admit of queſtion. With respect to these points, your Committee are of opinion, " that in the adjuſtment of the payments made on account of the joint Charge of Great Britain and Ireland, the payments made from the Consolidated Fund of Ireland since the Union, under the Act 40 Gen. III. cap. 34. (so far as relates to any compensation made to Bodies Corporate or Individuals, in respect of any City or Borough which may have ceased to send any Member or Members to Parliament in consequence of the Union) ſhould not be considered as a joint Charge;" and also, " that in the settlement of the joint Account between Great Britain and Ireland, the charges of management of the Revenue ſhould be considered as joint Charge, to be defrayed in the ratio of their respective contributions under the Act of Union;" and " that in the adjuſtment of the payments made on account of the joint Charge of Great Britain and Ireland, all payments made on account of compensations granted to persons whose offices have been suppressed or rendered less valuable in consequence of the Union, ſhould be considered as joint Charge." Laſtly, your Committee are of opinion, " that in the adjuſtment of the payments made on account of the joint Charge of Great Britain and Ireland, all payments made under the authority of the Act of the Parliament of Ireland, 40 Geo. III. c. 51. ſhould be considered as a joint Charge, and defrayed by Great Britain and Ireland respectively in the proportions allotted by the Act of Union." And the Accounts annexed to this Report have been prepared under their directions accordingly.

Though your Committee are not yet prepared, for the reason above-mentioned, to lay before The House a complete Statement of the Account of joint Expenditure, they have placed in their Appendix an Abſtract, prepared under their directions by the Officers of the Treasury and of the Iriſh Exchequer; which, although they cannot propose it to The House as the basis of a final adjuſtment, without further inveſtigation, will, they believe, be found to approach nearly to as much accuracy as the subject admits of. Appendix, (F. 1. to F. 14.)

It appears to be the general result of these Accounts, that on the 5th of January 1811, there was owing from Ireland, as the balance of her proportion of the Expenditure of the United Kingdom (subject to such correction as a more exact inveſtigation may produce) the sum of £. 1,467,929. 17. 1. Britiſh currency.

Your Committee have extracted from these Accounts the following Statement; which ſhews the amount charged upon Ireland in each year since the Union, as her proportion of the general Expenditure of the United Kingdom, compared with the sums actually paid for the Civil and Military Eſtabliſhment of

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Ireland, without including any payment for the Navy, or for Colonial or Foreign Expenses, and deducting all payments on account of Funded or Unfunded Debt, or made for Services incurred before the Union.

Years ended 5th January	Irish Proportions.	Payments for Irish Civil and Military Establishments	Excess of Irish Proportion.	Excess of Irish Establishments.
	£.	£.	£.	£.
1802 - -	3,702,685	4,228,172	- - -	525,487
1803 - -	3,616,767	3,515,627	101,140	—
1804 - -	3,441,007	4,154,299	- - -	713,292
1805 - -	4,917,698	5,339,068	- - -	421,370
1806 - -	5,575,757	5,004,675	571,082	—
1807 - -	5,474,865	4,924,848	550,017	—
1808 - -	5,572,537	5,255,318	317,219	—
1809 - -	6,294,940	5,729,777	565,163	—
1810 - -	6,527,942	5,705,666	822,276	—
1811 - -	6,682,438	5,211,256	1,471,182	—
£	51,806,636	49,068,706	4,398,079	1,660,149
		Deduct overpaid - - £.	1,660,149	
		£.	2,737,930	
		From which deduct repaid in 1810 - - £.	1,270,000	
		Balance due by Ireland 5 January 1811 - - £.	1,467,929	

—TRADE AND NAVIGATION.—

Sixthly, and lastly.—Your Committee proceed in the next place to the consideration of the TRADE and NAVIGATION of IRELAND.

Vide Accounts ordered to be printed 17 & 23 February, 1785, and 2 April 1800; also, Annual Accounts of Trade and Navigation, and Appendix, (G. 1, 2, 3.)

The Accounts which they have examined, extend back to the year ending 25 March 1774; and they have inserted in the Appendix to this Report not only general Accounts of the official value of the Imports and Exports of Ireland, from the year ending the 25 March 1774 to the present year, distinguishing the trade between Great Britain and Ireland from the trade of Ireland with Foreign Countries; but also a detailed Statement of the quantities of the principal articles of Merchandize imported and exported, from the year 1771, affording a view of the progress of the most considerable branches of the Irish Trade for about 40 years past.

Your Committee have observed, from the Evidence given before the Committee on the Irish Exchange, in 1804, that the official value of the Imports and Exports of Ireland have from time to time been varied, and therefore that the augmentation of trade in the latter periods will appear to have been greater than has really been the case. It however appears from the Evidence of Mr. Marshall and Mr. Hautenville, taken before your Committee, that the variations have only taken place in a few articles, and have been too inconsiderable in their amount materially to affect the general result. Such variations as have taken place in the principal articles, will appear in the Accounts annexed in their Appendix.

They beg leave, however, to call the attention of The House more particularly to a comparison of the state of the Trade of Ireland at five different periods; viz. that immediately previous to the commencement of the American war,

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war, that of the close of the American war, that of the commencement of the war of the French Revolution, that immediately preceding the Union, and the latest of which the Accounts are made up; comparing each period on an average of three years.

The total official Value of the IMPORTS of *Ireland* was,

	Year.	From Great Britain	British Colonies.	All other Countries.	Total.
		£.	£.	£.	£
On an average of 3 years, ending 25 March	1777	1,949,420.	161,058.	651,820.	2,762,298.
	1783	2,334,900.	76,183.	631,938.	3,043,021.
	1793	2,753,969.	242,995.	1,168,020.	4,164,985.
	1800	3,727,859.	146,069.	783,855.	4,657,784.
	5 Jan. 1811	5,464,951.	658,071.	932,192.	7,055,214.

The official Value of the EXPORTS of *Ireland*, for the same periods, was as follows:

	Year.	To Great Britain. Irish Produce.	To Great Britain. Foreign Goods	British Colonies. Irish Produce	British Colonies. Foreign Goods.	All other Countries. Irish Produce.	All other Countries. Foreign Goods.
		£.	£.	£.	£.	£.	£.
Year ending 25 March	1777	2,490,369.	4,086.	266,530.	21,098.	396,281.	5,608.
	1783	2,292,444.	8,227.	310,024.	5,774.	452,212.	8,764.
	1793	4,024,815.	14,766.	340,678.	30,467.	694,546.	20,711.
	1800	3,712,644.	65,876.	252,489.	13,240.	260,123.	46,378.
	5 Jan. 1811	4,868,930.	290,954.	275,074.	183,483.	381,886.	15,721.

	Year.	Total to Great Britain	Total to British Colonies.	Total Other Countries.	Total Irish Produce.	Total Foreign Goods.	General Total of Exports.
		£.	£.	£.	£.	£.	£.
Year ending 25 March	1777	2,494,455.	287,628.	401,889.	3,153,181.	30,791.	3,183,972.
	1783	2,300,671.	315,798.	460,976.	3,054,680.	22,766.	3,077,446.
	1793	4,039,581.	371,145.	715,259.	5,060,040.	65,944.	5,125,984.
	1800	3,778,520.	265,629.	306,491.	4,225,254.	125,386.	4,350,640.
	5 Jan. 1811	5,159,884.	304,954.	458,557.	5,525,606.	397,507.	5,923,113.

It is to be observed, that down to the year 1783, the trade between Ireland and that part of America now forming the United States, is included in that with the British Colonies.

The increase of the real values of Irish Produce and Manufactures exported, appears to have been much more considerable.

On an average of 3 years ending the 25 March 1800 (which is the earliest of the above-mentioned periods in which the real values have been computed) the Irish Produce exported, was - - - 6,435,049.

On a like average, ending 5 Jan. 1811 - - - - 11,607,610.

It may however be satisfactory to The House, to enter into somewhat more detail on this subject, and to point out the state of a few of the most considerable branches, both of Import and Export, in the periods referred to.

The Imports of Ireland may be considered as almost wholly intended for her own consumption, either as materials of manufacture, or for the immediate use of the people, as the quantity of goods imported for the purpose of re-exportation, though increased of late, and particularly within the last year, has never borne any large proportion to the whole amount.

Among

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Among the materials of manufacture, your Committee have selected the articles of Ashes (including Barilla), Tanners Bark, Hops, Salt, Sheep's Wool and Cotton Wool, Yarn, and Unwrought Iron.

The respective quantities of those articles imported were as follows, on an average of Three years ending 25 March:

Year.	Ashes.	Bark.	Hops.	Sheeps Wool. Spanish.	Sheeps Wool. Other.	Cotton Wool	Worsted Yarn.	Cotton Yarn
Year ending	Cwt.	Barrels.	Cwt.	Cwt.	Cwt	Cwt.	lbs.	lbs
25 March 1777	72,996.	184,711.	14,876.	301.	None.	3,830.	857.	8,383.
1783	81,027.	75,438.	19,032.	684.	None.	3,236.	841.	5,405.
1793	133,721.	137,097.	15,285.	391.	17.	15,128.	1,860.	276,302.
1800	110,599.	117,049.	15,578.	407.	½	11,216.	1,880.	558,396.
5 Jan. 1811	146,216.	124,339.	26,938.	254.	6,550.	41,846.	465,057.	972,036.

Year ending	Salt Foreign.	White Salt.	Rock Salt.	Unwrought Iron.
	Bushels.	Bushels.	Tons.	Cwt
25 March 1777	351,208.	369,832.	15,429.	152,978.
1783	397,224.	532,781.	16,404.	174,815.
1793	235,770.	269,008.	19,062.	224,306.
1800	196,069.	299,183.	14,067.	207,382.
5 Jan. 1811	552,183.	281,733.	25,938.	289,037.

Among the articles imported for general use, your Committee would distinguish between those consumed in food or as fuel, and those which are employed in clothing and furniture, or for other domestic purposes; and though an increase in either class must be considered as indicating a corresponding increase of property, yet the progress of the latter class of articles, excepting in so far as the internal produce or manufacture of the like articles may have diminished, much more distinctly proves an improvement in the habits, and a general extension of the comforts of the mass of the people: and in all cases the quantity re-exported (if any) has been deducted, in order to give a more distinct view of the consumption. In the first class, they would place Sugar, Spirits, Tea, Tobacco, Wine and Coals, which, though consumed to a certain extent in the Irish manufactures, are principally imported for domestic purposes; in the latter, Blankets, Carpeting, Drapery, Haberdashery, Hats, Stockings and Watches.

Average of 3 Years, ending 25 March	Sugar Loaf.	Raw Sugar.	SPIRITS; viz. Brandy.	SPIRITS; viz. Geneva.	SPIRITS; viz. Rum.
	Cwt.	Cwt.	Gallons.	Gallons.	Gallons
1777	10,800.	212,620.	413,278.	137,129.	1,594,716.
1783	12,088.	140,662.	352,891.	75,587.	290,465.
1793	6,224.	184,406.	140,003.	83,888.	682,277.
1800	8,393.	217,122.	9,310.	2,358.	185,102.
5 Jan. 1811	24,905.	330,299.	69,351.	58,579.	792,770.

Average of 3 Years, ending 25 March	Tea (All sorts.)	Tobacco.	Wine (All sorts.)	Coals.
	lbs.	lbs.	Tons.	Tons.
1777	808,748.	4,409,761.	5,106.	330,753.
1783	1,703,855.	4,261,639.	4,223.	227,557.
1793	1,858,791.	2,935,559.	5,897.	354,395.
1800	2,773,070.	7,386,282.	6,232.	364,613.
5 Jan. 1811	3,340,334.	8,364,147.	5,644.*	516,573.

* Or omitting the last year, in which a heavy duty was imposed, and taking the average of two preceding, 6,804.

Articles

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Articles not diftinguifhed till 1794:

Average of 3 Years, ending 25 March	Included in Upholftery. Blankets. Number.	Carpets & Carpeting. Yards.	Included in Hardware. Watches & Movements. Value.
1796	1,457.	56,062.	£ 5,829.
1800	14,455.	58,610.	3,181.
5 Jan. 1811	73,826.	187,998.	30,238.

Average of 3 Years, ending 25 March	New Drapery. Yards.	Old Drapery. Yards.	Haberdashery. Value.	Hats Number.	Cotton Stockings. Pair.	Hardware. Value.
1777	624,638.	317,641.	£ 10,509.	1,337.	13,948.	£ 45,238.
1783	466,985.	353,759.	14,618.	2,012.	20,540.	58,821.
1793	468,510.	792,854.	26,958.	6,703.	246,780.	88,781.
1800	728,786.	1,446,631.	21,485.	17,732.	302,666.	71,438.
5 Jan. 1811	1,346,593.	1,578,020.	118,087.	89,899.	443,704.	238,925.

And while the increase of the laft-mentioned articles affords a satisfactory evidence of the growing prosperity of Ireland, it affords a no less conclusive proof of the increasing importance of the Irifh market to the induftry of Great Britain.

The Exports of Ireland naturally divide themselves into two great classes, the produce of the Soil, and the produce of Induftry; the first comprizing the various articles of Grain and Provisions; the second, the Linen Trade, Woollen and Spirit Trade, the only Irifh manufactures of which a considerable Export has yet taken place. Appendix, (G. 3, 4, 5, 6.)

In the firft class, your Committee would place the Exports of Corn and Live Cattle; viz.

Average of 3 Years, ending 25 March	Barley. Barrels.	Oats. Barrels.	Wheat. Barrels.	Bullocks. Number	Sheep. Number.	Hogs. Number.
1777	22,406.	145,790.	22,702.	5,915.	Not diftinguifhed till 1798.	1,062.
1783	19,579.	106,571.	60,907.	954.	- - - - -	229.
1793	23,181.	642,514.	122,112.	25,434.	- - - - -	5,901.
1800	32,444.	436,882.	38,065.	14,178.	697.	4,086.
5 Jan. 1811	60,604.	992,377.	136,443.	25,880.	12,426.	16,007.

In the next place, the articles prepared from Grain and Cattle; viz.

Average of 3 Years, ending 25 March	Flour Cwt.	Oatmeal. Cwt.	Bacon. Flitches.	Beef Barrels.	Pork. Barrels.
1777	13,757.	57,281.	22,869.	188,238.	65,337.
1783	85,284.	23,189.	2,249.	186,033.	101,196.
1793	35,683.	121,578.	65,875.	119,352.	98,767.
1800	7,971.	66,583.	81,592.	137,260.	140,816.
5 Jan. 1811	37,763.	73,332.	298,590.	114,579.	138,659.

As also,

Average of 3 Years, ending 25 March	Butter. Cwt.	Lard Cwt.	Hides Tanned. Number.	Hides Untanned Number.	Sheep's Wool. Stones.
1777	266,910.	3,621.	40,373.	69,542.	1,600.
1783	249,251.	4,666.	5,875.	70,410.	2,044.
1793	310,569.	4,296.	1,580.	63,982.	2,443.
1800	280,649.	5,866.	52.	59,985.	150.
5 Jan. 1811	374,547.	14,919.	N° 3,493. lbs. 132,303.	49,379.	2,463.

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In the second Class will be included,

Average of 3 Years, ending 25 March	LINEN Plain. Yards.	LINEN Coloured Yards.	Linen Yarn. Cwt	Linen & Cotton mixed. Value.
1777	20,140,770.	—	—	—
1783	18,652,424.	117,281.	—	—
1793	42,870,810.	116,200.	20,277.	£.13,651.
1800	35,880,122.	219,922.	16,460.	10,277.
5 Jan. 1811	39,271,070.	78,164.	15,047.	45,818.

Average of 3 Years, ending 25 March	New Drapery. Yards.	Old Drapery Yards.	Worsted Yarn. Stones of 14lbs each.	Spirits. Gallons.
1777	None.	None.	93,375.	82.
1783	387,175.	16,326.	77,451.	2,201.
1793	281,727.	17,747.	50,445.	242.
1800	62,517.	2,933.	7,788	3,357.
5 Jan. 1811	6,840.	1,531.	3,391.	242,014.

It muſt however be observed, that the difficulties which have arisen in settling the Drawbacks to be allowed in the Spirit Trade, between Great Britain and Ireland, under the Act of Union, and the prohibitions of trade, which have been occasioned thereby, have contributed materially to check the Export of Spirits from Ireland, in the laſt three years; and that, taken on an average of three years, ending 5 January 1806, it amounted to 1,057,305 gallons.

Appendix, (G. 4.)

—NAVIGATION.—

Vide Annual Accounts of Navigation, also, Appendix, (H. 1. 2. 3.)

Your Committee have not the means of ſtating the NAVIGATION of IRELAND from so early a period as the Accounts of Trade; but they have inserted in the Appendix, Accounts of the number of Vessels which have entered Inwards and cleared Outwards, and of those belonging to the several Ports of Ireland, in each year since the eſtabliſhment of a Regiſtry, to the lateſt period.

The total number of Ships which entered Inwards in Ireland, on an average of the three firſt years of the Regiſtry; viz.

Appendix, (H. 1)

	Ships.	Tons.	Men.
Three years, ending 25 March 1795, was	7,617.	671,069.	
In three years, ending 5 Jan. 1805, when a more complete Regiſtry had been eſtabliſhed	7,843.	611,955.	44,140.
Three years, ending 5 January 1811	8,983.	817,678.	47,681.

Of the above, in the two latter periods, the number of Iriſh, Britiſh, and Foreign Shipping, was respectively as follows:

	Ships.	Tons.	Men.
IRISH:			
Three years, ending 5 January 1805	1,322.	95,529.	6,021.
1811	1,703.	115,434.	6,991.
BRITISH:			
1805	6,021.	572,047.	32,548.
1811	6,892.	635,080.	35,870.
FOREIGN:			
1805	500.	77,712.	5,044.
1811	387.	67,163.	3,916.

The

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The total of Ships which entered Outwards was, on the like average, ending 5 January

	Ships.	Tons.	Men.
1805	6,826.	669,728.	40,042.
1811	8,396.	783,791.	45,394.

Of which the Amount of Irifh Shipping was, in three years, ending 5 January

1805	1,236.	91,465.	6,501.
1811	1,591.	114,322.	7,756.

BRITISH:

1805	5,089.	499,608.	28,665.
1811	6,427.	602,289.	30,595.

FOREIGN:

1805	481.	78,643.	4,842.
1811	378.	67,145.	3,709.

Appendix, (H. 2.)

The number of Vessels belonging to the several Ports of Ireland, on an average of three years, ending 30 September 1790, being the firft three years after the eftablifhment of the Regiftry, was—

3 Years, ending 30 Sept. 1790	1,076.	64,457.	6,335.
1800	1,009.	51,358.	4,937.
1810	1,116.	59,584.	5,430.

Appendix, (H

And the number and tonnage of Vessels built and regiftered in Ireland, on an average of three years, ending 5 January 1790, being the firft three from the commencement of the Regiftry, was—

	Ships.	Tons.
On a like average,	63.	2,531.
ending 5 January 1801	20.	1,285.
And D° 1811	28.	1,403.

14 June 1811.

EXTRACT

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EXTRACT FROM

MINUTES OF EVIDENCE.

Martis, 21° die Maij 1811.

Right Honourable NICHOLAS VANSITTART in the Chair.

Robert Marshall, Esq.
Inspector General of Imports and Exports, Custom House, Dublin;

Hugh Bell Hautenville, Esq.
Chief Clerk in the Inspector's Office;

Called in.

[Mr. *Marshall* examined.]

Mr. Marshall. HAS any change taken place in the rate of official value put upon the Imports and Exports of Ireland, since your appointment?—No.

Was that rate changed from time to time previous to your appointment?—It was in some articles as I perceive by my books, possibly from the nature and use of the Official Values not having been understood. I believe the Official Values were supposed to have been defective real Values.

[Mr. *Hautenville* Examined.]

Mr. Hautenville. Were those Articles numerous or few, and were they leading Articles, or of small importance?—There were several changes made in the rates of the Imports and Exports; few of these however were in the principal articles; and I am of opinion they do not materially affect the comparative truth of the Statement.

[Mr. *Marshall* re-examined.]

Mr. Marshall. For how many years back are the books of your Office preserved?—Our books begin in 1708.

Have you observed all the changes which have taken place in the rate of Official Value of all Articles since that time?—I have; they are kept in a separate book, and I have frequently inspected it.

Do you mean, that the changes since that time have been on the whole inconsiderable?—Yes.

[Mr. Hautenville being examined, confirmed the statement of Mr. Marshall.]

Mercurii, 1° die Julii, 1811.

Right Honourable NICHOLAS VANSITTART in the Chair.

Hugh Bell Hautenville, Esq. again Examined.

Mr. Hautenville. CAN you account for the diminution of the Customs in Ireland, during the last year, by any particular circumstances which have occurred?—The principal circumstance which diminished the Gross Produce of Customs in 1810, compared with that of the preceding year, was the renewal of the distillation of Corn Spirits, which

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Mr. Hautenville.

which decreased the Revenue on the Import of Foreign Spirits and Raw Sugars to the amount of £.620,000.; the quarter ended on the 5th January 1811 was affected by the long continuance of wefterly winds, which prevented arrivals from Britifh Ports until after 5th January; and the several failures and commercial embarrassments moft likely caused a diminution of the Imports, by discouraging new Importations into Ireland, beyond what remained in the warehouses not taken out for home consumption, as was particularly the case with respect to Raw Sugar, none of which remained in the warehouses at the beginning of the present year; also the unsettled ftate of the Continent has made it difficult to obtain various articles of Foreign Produce which are subject to high Cuftom Duties.

You will observe that a great increase has taken place in the Importation of various Articles of Britifh Manufacture into Ireland, such as Blanketing, Carpeting, Drapery, Hats, Haberdafhery, and Watches, do you know whether any Irifh Manufacture of the same or the like articles has declined, and to what degree?—As there is scarcely any Export from Ireland of the like articles of Irifh Manufacture, of which a great increase has taken place in the Importation from Great Britain, it may be inferred that the Manufacture of such goods has not increased in Ireland, but I cannot speak with certainty as to particular Manufactures, further than by a comparison of their Import and Export. There appears an annual increase in the Import of Britifh Woollens for several years, except in 1810, when they fell off upwards of 500,000 yards, or one-third of the average import. As there was very little Irifh Wool exported in the three laft years, it is fair to suppose that the home manufacture of the coarser species of Woollens has not declined, or perhaps that it remained ftationary. The increased import of Hats may be accounted for, in consequence of the reduction of the Duty from 2 *s.* 6 ¼ *d.* the Hat to 10 per-cent. ad valorem, since 1ft January 1801; they are now entered at a very low value, being imported in an unfinifhed ftate. With respect to Haberdafhery Wares, there is scarcely any such manufacture in Ireland, and I think that the increase is rather apparent than actual, because a variety of Articles, previous to the Union, paid rated Duties, and their values were only official, until they became chargeable with 10 per-cent. according to value, from 1ft January 1801; since which period the true value became known. The increase in the Import of Watches may be owing to their being duty free since 1801, except the Duty of 1 *s.* the oz. for the quantity of plate contained therein.

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